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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	922	526	1,448	675	2,123
10	ATTENDING PUPILS (OCTOBER 2011)	914	500	1,414	696	2,110
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	918.0	513.0	1,431.0 (68%)	685.5 (32%)	2,116.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	54.0 (17:1)	32.1 (16:1)	45.7 (15:1)	=	131.8	/	150.6	=	.88	X	8195,853	=	4904,399	2307,952
B.	GUIDANCE	2.6 (350:1)	1.5 (350:1)	2.7 (250:1)	=	6.8	/	11.7	=	.58	X	583,911	=	230,294	108,374
C.	LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6	/	2.0	=	1.30	X	118,724	=	104,952	49,389
D.	HEALTH	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6	/	4.0	=	.65	X	209,764	=	92,716	43,631
E.	EDUCATION TECHS	9.2 (100:1)	5.1 (100:1)	2.7 (250:1)	=	17.0	/	20.6	=	.83	X	433,082	=	244,431	115,027
F.	LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.2	/	2.6	=	1.62	X	55,276	=	60,892	28,655
G.	CLERICAL	4.6 (200:1)	2.6 (200:1)	3.4 (200:1)	=	10.6	/	10.1	=	1.05	X	312,292	=	222,977	104,930
H.	SCHOOL ADMIN.	3.0 (305:1)	1.7 (305:1)	2.2 (315:1)	=	6.9	/	7.0	=	.99	X	577,562	=	388,814	182,972

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		52,947	25,364
B.	Supplies and Equipment	346	478		495,126	327,669
C.	Professional Development	59	59		84,429	40,445
D.	Instructional Leadership Support	24	24		34,344	16,452
E.	Co- and Extra-Curricular Student	34	114		48,654	78,147
F.	System Administration/Support	220	220		314,820	150,810
G.	Operations & Maintenance	1,013	1,204		1449,603	825,342

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1013,149	476,776
B.	Education & Library Technicians	36.00%	109,916	51,726
C.	Clerical	29.00%	64,663	30,430
D.	School Administrators	14.00%	54,434	25,616

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	504,193	237,303
16	Adjustment for Title I Revenues	-39,628	-18,648

17	TOTALS	10436,124	5208,361
18	E.P.S. RATES	7,293	7,598

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,515.0	679.0	2,194.0		
	OCTOBER 2009	1,460.0	693.0	2,153.0		
	APRIL 2010	1,465.0	680.0	2,145.0		
	OCTOBER 2010	1,426.0	665.0	2,091.0		
	APRIL 2011	1,435.0	661.0	2,096.0		
	OCTOBER 2011	1,407.0	682.0	2,089.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,421.0 +	30.33	X	7,293.00	= 10,584,549.69
	9-12 PUPILS	671.5 +	5.16	X	7,598.00	= 5,141,262.68
	ADULT EDUC. COURSES AT .1	0.0		X	7,598.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	7,293.00	= 4,558.13
	9-12 EQUIV. INSTR. PUPILS	0.750		X	7,598.00	= 5,698.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0881	125.2	X .15	X	7,293.00	= 136,962.54
	9-12 DISADVANTAGED @ .0881	59.2	X .15	X	7,598.00	= 67,470.24
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	7,293.00	= 40,840.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,598.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,421.0		X	43.00	= 61,103.00
	9-12 STUDENT ASSESSMENT	671.5		X	43.00	= 28,874.50
	K-8 TECHNOLOGY RESOURCES	1,421.0		X	98.00	= 139,258.00
	9-12 TECHNOLOGY RESOURCES	671.5		X	296.00	= 198,764.00
	K-2 PUPILS	433.0	X .10	X	7,293.00	= 315,786.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,725,128.98
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,223,375.11
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,223,375.11

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	160,372.61	X	101.10%	=	162,136.71
32	SPECIAL EDUCATION - EPS ALLOCATION					3,830,118.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	232,144.43	X	101.10%	=	234,698.02
35	TRANSPORTATION - EPS ALLOCATION					919,632.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					51,836.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,198,421.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,421,796.35

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 51				
	11/01/12	MABLE I WILSON SCHOOL	256,969.14	13,358.61	270,327.75
	05/01/13	MABLE I WILSON SCHOOL	0.00	8,861.65	8,861.65
	MSAD 51				
	10/15/12	NEW MIDDLE SCH CUMBERLAND	615,580.00	115,826.75	731,406.75
	04/15/13	NEW MIDDLE SCH CUMBERLAND	0.00	136,285.01	136,285.01
42	TOTAL PRINCIPAL & INTEREST		872,549.14	274,332.02	1,146,881.16
43	APPROVED LEASES FOR 2011-12 - RSU 51 / MSAD 51				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 51 / MSAD 51				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 51 / MSAD 51				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,146,881.16
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				22,568,677.51

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
CUMBERLAND	1,517.0	72.55%	16,373,575.53		0.00		16,373,575.53		
NO. YARMOUTH	574.0	27.45%	6,195,101.98		0.00		6,195,101.98		
TOTAL	2,091.0						22,568,677.51		
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR TOWN ALLOCATION		
CUMBERLAND			1,084,700,000	7.800		8,460,660.00	16,373,575.53	8,460,660.00	70.61% 7.80M
NO. YARMOUTH			451,550,000	7.800		3,522,090.00	6,195,101.98	3,522,090.00	29.39% 7.80M
TOTAL			1,536,250,000			11,982,750.00	22,568,677.51	11,982,750.00	100.00% 7.80M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					22,568,677.51	11,982,750.00	10,585,927.51	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					22,568,677.51	11,982,750.00	10,585,927.51	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							24,691.68	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED - PRIVATE							13,033.03	
59E	LESS MAINECARE SEED - PUBLIC							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							10,548,202.80	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	53.09%	STATE SHARE % =	46.91%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	53.26%	STATE SHARE % =	46.74%
63	FYI: 100% E.P.S. TOTAL ALLOCATION						23,070,431.38		

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	783,443.47	798,611.84	0.00	0.00
August	783,443.47	798,611.84	0.00	0.00
September	783,443.47	798,611.84	0.00	0.00
October	783,443.47	798,611.85	731,406.75	731,406.75
November	783,443.47	796,982.72	270,327.75	270,327.75
December	783,443.47	796,982.72	0.00	0.00
January	783,443.47	796,982.72	0.00	0.00
February	783,443.47	796,982.72	0.00	0.00
March	783,443.47	0.00	0.00	0.00
April	783,443.47	0.00	136,285.01	136,285.01
May	783,443.47	0.00	8,861.65	0.00
June	783,443.47	0.00	0.00	0.00
Total	9,401,321.64	6,382,378.25	1,146,881.16	1,138,019.51